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October 28, 2005

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The Honorable Joseph J. Farnan, Jr. United States District Court 844 King Street Wilmington, DE 19801

RE: Bridgestone Sports Co., Ltd., et al. v. Acushnet Company

C.A. No. 05-132 (JJF)

Dear Judge Farnan:

Attached is a form of Order that has been agreed upon by the parties, setting forth the rulings at the October 5, 2005 discovery hearing. If it is acceptable to the Court, we request that it be entered.

Respectfully,

/s/ Jack B. Blumenfeld (#1014)

Jack B. Blumenfeld

JBB/bls

cc: Peter T. Dalleo, Clerk (By Hand)

Richard L. Horwitz, Esquire (By Hand) Alan M. Grimaldi, Esquire (By Fax) Robert M. Masters, Esquire (By Fax)